

106TH CONGRESS
2D SESSION

S. 893

AN ACT

To amend title 46, United States Code, to provide equitable treatment with respect to State and local income taxes for certain individuals who perform duties on vessels.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. AMENDMENT OF CHAPTER 111 OF TITLE 46,**
 2 **UNITED STATES CODE.**

3 Section 11108 of title 46, United States Code, is
 4 amended—

5 (1) by inserting “(a) WITHHOLDING.—” before
 6 “WAGES”; and

7 (2) by adding at the end the following:

8 “(b) LIABILITY.—

9 “(1) LIMITATION ON JURISDICTION TO TAX.—

10 An individual to whom this subsection applies is not
 11 subject to the income tax laws of a State or political
 12 subdivision of a State, other than the State and po-
 13 litical subdivision in which the individual resides,
 14 with respect to compensation for the performance of
 15 duties described in paragraph (2).

16 “(2) APPLICATION.—This subsection applies to
 17 an individual—

18 “(A) engaged on a vessel to perform as-
 19 signed duties in more than one State as a pilot
 20 licensed under section 7101 of this title or li-
 21 censed or authorized under the laws of a State;
 22 or

23 “(B) who performs regularly-assigned du-
 24 ties while engaged as a master, officer, or crew-

- 1 man on a vessel operating on the navigable wa-
2 ters of more than one State.”.

Passed the Senate September 28 (legislative day,
September 22), 2000.

Attest:

Secretary.

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